



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: FRANKLIN MUNICIPAL WATER UTILITY

Principal Office: 9229 W. LOOMIS ROAD  
P.O. BOX 32160  
FRANKLIN, WI 53132-0160

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FRANKLIN MUNICIPAL WATER UTILITY**Utility Address:** 9229 W. LOOMIS ROAD  
P.O. BOX 32160  
FRANKLIN, WI 53132-0160**When was utility organized?** 7/1/1977**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JOHN M BENNETT**Title:** CITY ENGINEER**Office Address:**9229 W. LOOMIS ROAD  
P.O. BOX 32160  
FRANKLIN, WI 53132-0160**Telephone:** (414) 425 - 7510**Fax Number:** (414) 425 - 3106**E-mail Address:** john.bennett@ci.franklin.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JOHN A KNEPEL, CPA**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & COMPANY LLP115 S 84TH STREET SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR FRANK A COULTER**Title:** CHAIRMAN - BOARD OF COMMISSIONERS**Office Address:**7374 PINEBERRY RIDGE  
FRANKLIN, WI 53132**Telephone:** (414) 425 - 2383**Fax Number:** (414) 425 - 6126**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JOHN A KNEPEL, CPA**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & COMPANY LLP  
115 S 84TH STREET  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 3/24/2000**Period covered by most recent audit:** 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOHN M BENNETT**Title:** UTILITY MANAGER**Office Address:**9229 W LOOMIS ROAD  
P.O. BOX 32160  
FRANKLIN, WI 53132-0160**Telephone:** (414) 425 - 7510**Fax Number:** (414) 425 - 3106**E-mail Address:** john.bennett@ci.franklin.wi.us

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**Name of utility commission/committee:** Franklin Board of Water Commissioners

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**Names of members of utility commission/committee:**MR EINAR CARSTENSEN  
MR FRANK A COULTER, CHAIR  
MR GARY GROBNER  
MR HERBERT J GURSCHKE  
MR LEARY C PETERSON, SECRETARY

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**                     

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,676,957	2,551,845	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,438,211	1,321,604	<b>2</b>
Depreciation Expense (403)	438,923	417,298	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	481,406	465,372	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,358,540</b>	<b>2,204,274</b>	
<b>Net Operating Income</b>	<b>318,417</b>	<b>347,571</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>318,417</b>	<b>347,571</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	61,990	30,831	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>61,990</b>	<b>30,831</b>	
<b>Total Income</b>	<b>380,407</b>	<b>378,402</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>380,407</b>	<b>378,402</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,142	2,142	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	60,440	62,769	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>62,582</b>	<b>64,911</b>	
<b>Net Income</b>	<b>317,825</b>	<b>313,491</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	479,784	166,293	<b>20</b>
Balance Transferred from Income (433)	317,825	313,491	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>797,609</b>	<b>479,784</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
LGIP INTEREST	61,990	5
<b>Total (Acct. 419):</b>	<b>61,990</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	2,676,957	0	0	0	<b>2,676,957</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,676,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,676,957</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	214,063		<b>214,063</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	4,759		<b>4,759</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>218,822</b>	<b>0</b>	<b>218,822</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	23,044,367	21,559,120	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,104,482	2,663,091	<b>2</b>
<b>Net Utility Plant</b>	<b>19,939,885</b>	<b>18,896,029</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	21,235	140,689	<b>8</b>
Temporary Cash Investments (132)	1,743,274	995,284	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	528,839	520,871	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	180,493	340,375	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>2,473,841</b>	<b>1,997,219</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,244	13,386	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>11,244</b>	<b>13,386</b>	
<b>Total Assets and Other Debits</b>	<b>22,424,970</b>	<b>20,906,634</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,318,978	1,318,978	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	797,609	479,784	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,116,587</b>	<b>1,798,762</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	1,085,000	1,130,000	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,085,000</b>	<b>1,130,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	259,246	209,901	<b>28</b>
Payables to Municipality (233)	69,255	80,211	<b>29</b>
Customer Deposits (235)	800		<b>30</b>
Taxes Accrued (236)	132,001	353,969	<b>31</b>
Interest Accrued (237)	14,964	15,549	<b>32</b>
Other Current and Accrued Liabilities (238)	0	188	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>476,266</b>	<b>659,818</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	23,984	21,767	<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>23,984</b>	<b>21,767</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	18,723,133	17,296,287	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>22,424,970</b>	<b>20,906,634</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	23,044,367	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	23,044,367	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	3,104,482	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	3,104,482	0	0	0	
<b>Net Utility Plant</b>	19,939,885	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,663,091				<b>2,663,091</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	438,923				<b>438,923</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,568				<b>3,568</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>442,491</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>442,491</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,100				<b>1,100</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,100</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,104,482</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,104,482</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
April 1, 1995 general obligation proceeds	2,142	179	11,244	1
<b>Total</b>			<b>11,244</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,318,978	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>1,318,978</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
General Obligation Notes	04/01/1995	04/01/2005	5.45%	1,085,000	1
<b>Total for Account 223</b>				<b><u>1,085,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	353,969	1
<b>Accruals:</b>		
Charged water department expense	481,406	2
Charged electric department expense		3
Charged sewer department expense	1,316	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>482,722</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	685,950	6
Social Security taxes	14,894	7
PSC Remainder Assessment	3,846	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>704,690</b>	
<b>Balance end of year</b>	<b>132,001</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
General obligation note proceeds	15,549	60,440	61,025	14,964	2
<b>Subtotal</b>	<b>15,549</b>	<b>60,440</b>	<b>61,025</b>	<b>14,964</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,549</b>	<b>60,440</b>	<b>61,025</b>	<b>14,964</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	17,296,287	0	0	0	0	<b>17,296,287</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	167,656					<b>167,656</b>	<b>2</b>
For Mains	1,101,872					<b>1,101,872</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	157,318					<b>157,318</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>18,723,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,723,133</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	528,839	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>528,839</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SHARED METER COST	9,057	12
PUBLIC FIRE PROTECTION	62,500	13
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	92,077	14
RECEIPT ADJUSTMENT FROM SEWER	16,859	15
<b>Total (Acct. 145):</b>	<b>180,493</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
SHARED EMPLOYEE CHARGES	39,327	19
DEBT SERVICE INTEREST	29,928	20
<b>Total (Acct. 233):</b>	<b>69,255</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	22,301,743	0	0	0	<b>22,301,743</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,883,786	0	0	0	<b>2,883,786</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	18,009,710	0	0	0	<b>18,009,710</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,408,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,408,247</b>	
Net Operating Income	318,417	0	0	0	<b>318,417</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>22.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>22.61%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,318,978	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	638,696	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,957,674</b>	
<b>Net Income</b>		
Net Income	317,825	5
<b>Percent Return on Proprietary Capital</b>	<b>16.23%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

IMPERIAL HEIGHTS NO. 3  
IMPERIAL HEIGHTS NO. 4  
WOODFIELD TERRACE NO. 1  
TUCKAWAY DOWNS  
HUNTERS RESERVE NO. 1  
NORTH CAPE ESTATES  
LOOMIS ROAD, ST. MARTINS ROAD, POST OFFICE TO DEERWOOD  
W. FOREST HOME AVE. EXTENSION CORTEZ (S) TO ENCOR DEVELOPMENT

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

August 31, 2000

Mr. John M. Bennett, City Engineer  
Franklin Municipal Water Utility  
9229 West Loomis Road  
P.O. Box 32160  
Franklin, WI 53132-0160

1999 Analytical Review DWCCA-2105-ELE

Dear Mr. Bennett:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted \$9,921 reported in Account 332, Water Treatment Equipment. However, the water treatment statistical schedule on page W-14 is not completed. This was brought to your attention last year, also. Please provide a completed page W-14.
2. We noted total Customer Accounts Expenses increased over 25% and \$5,000 from last year without explanation. Please furnish an explanation and follow this procedure in the future.
3. We noted additions to Water Mains and Water Services, with an explanation of developer contributions and special assessments. Please explain the basis of the assessments and if the assessments are deferred, as requested in the headnote to the Water Mains schedule, and follow this procedure in the future.
4. We noted that the 6-inch and greater meters reported on the Meters schedule are not being tested annually as is required by the Wisconsin Administrative Code. Please make every effort to test your 6-inch and greater meters in compliance with the Code. This was brought to your attention last year, also.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2105.doc

cc: Mr. Frank A. Coulter, Chair

Reply received 11/9/00:

1. provided.
2. None of the accounts increased individually over \$5,000 or 25%
3. There were no special assessments.
4. Some of the 6 inch meters are on a well not in service.

ele

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,643,640	1
<b>Total Sales of Water</b>	<b>2,643,640</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	19,338	2
Miscellaneous Service Revenues (471)	375	3
Rents from Water Property (472)	9,335	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,269	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>33,317</b>	
<b>Total Operating Revenues</b>	<b>2,676,957</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	993,377	8
Pumping Expenses (620-625)	109,101	9
Water Treatment Expenses (630-635)	6,100	10
Transmission and Distribution Expenses (640-655)	98,088	11
Customer Accounts Expenses (901-904)	25,012	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	206,533	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,438,211</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	438,923	15
Amortization Expense (404-407)		16
Taxes (408)	481,406	17
<b>Total Other Operating Expenses</b>	<b>920,329</b>	
<b>Total Operating Expenses</b>	<b>2,358,540</b>	
<b>NET OPERATING INCOME</b>	<b>318,417</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	13	2,441	4,534	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>13</b>	<b>2,441</b>	<b>4,534</b>	
Metered Sales to General Customers (461)				
Residential	3,044	270,391	1,184,751	<b>4</b>
Commercial	603	213,273	577,048	<b>5</b>
Industrial	10	27,033	80,472	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>3,657</b>	<b>510,697</b>	<b>1,842,271</b>	
Private Fire Protection Service (462)	135		60,564	<b>7</b>
Public Fire Protection Service (463)	3,679		523,506	<b>8</b>
Other Sales to Public Authorities (464)	23	71,689	212,765	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>7,507</b>	<b>584,827</b>	<b>2,643,640</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	523,506	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>523,506</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	19,338	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>19,338</b>	
<b>Miscellaneous Service Revenues (471):</b>		
REPAIR METER	375	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>375</b>	
<b>Rents from Water Property (472):</b>		
RENTAL AT WATER TOWER- CELLULAR PHONE ANTENNAS	9,335	8
<b>Total Rents from Water Property (472)</b>	<b>9,335</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,433	10
<b>Other (specify):</b>		
MISCELLANEOUS	836	11
<b>Total Other Water Revenues (474)</b>	<b>4,269</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	577	1
Purchased Water (601)	985,090	2
Operation Supplies and Expenses (602)	7,610	3
Maintenance of Water Source Plant (605)	100	4
<b>Total Source of Supply Expenses</b>	<b>993,377</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	78,555	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	27,665	7
Operation Supplies and Expenses (623)	66	8
Maintenance of Pumping Plant (625)	2,815	9
<b>Total Pumping Expenses</b>	<b>109,101</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	5,468	10
Chemicals (631)	163	11
Operation Supplies and Expenses (632)	469	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>6,100</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	19,103	14
Operation Supplies and Expenses (641)	18,402	15
Maintenance of Distribution Reservoirs and Standpipes (650)	64	16
Maintenance of Mains (651)	29,753	17
Maintenance of Services (652)	7,216	18
Maintenance of Meters (653)	5,136	19
Maintenance of Hydrants (654)	10,746	20
Maintenance of Other Plant (655)	7,668	21
<b>Total Transmission and Distribution Expenses</b>	<b>98,088</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,277	22
Accounting and Collecting Labor (902)	18,731	23
Supplies and Expenses (903)	2,004	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>25,012</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	60,347	27
Office Supplies and Expenses (921)	6,587	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	36,695	30
Property Insurance (924)	9,072	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	87,987	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	5,845	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>206,533</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,438,211</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		462,500	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PERCENTAGE OF SHARED METERS TO TOTAL WATER METERS	1,316	<b>2</b>
<b>Net property tax equivalent</b>		<b>461,184</b>	
Social Security		16,376	<b>3</b>
PSC Remainder Assessment		3,846	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>481,406</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.212380				3
County tax rate	mills		5.834024				4
Local tax rate	mills		7.585952				5
School tax rate	mills		16.195399				6
Voc. school tax rate	mills		2.167156				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.805713				9
<b>Total tax rate</b>	mills		<b>33.800624</b>				10
Less: state credit	mills		2.385812				11
<b>Net tax rate</b>	mills		<b>31.414812</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.585952</b>				14
<b>Combined School Tax Rate</b>	mills		<b>18.362555</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.948507</b>				17
<b>Total Tax Rate</b>	mills		<b>33.800624</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.767693</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.414812</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.116936</b>				21
Utility Plant, Jan. 1	\$	21,559,120	21,559,120				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	21,559,120	21,559,120				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	21,559,120	21,559,120				26
Assessment Ratio	dec.		0.949887				27
<b>Assessed Value</b>	\$	20,478,728	20,478,728				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.116936</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	493,884	493,884				30
Tax Equivalent per 1994 PSC Report	\$	391,390					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	462,500					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>462,500</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	529,956		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>529,956</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	80,665		12
Structures and Improvements (321)	601,720		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	810,134		17
Diesel Pumping Equipment (326)	1,153		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,319		20
<b>Total Pumping Plant</b>	<b>1,513,991</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,921		23
<b>Total Water Treatment Plant</b>	<b>9,921</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	66,374		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			529,956	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>529,956</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			80,665	12
Structures and Improvements (321)			601,720	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			810,134	17
Diesel Pumping Equipment (326)			1,153	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,319	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,513,991</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,921	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>9,921</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			66,374	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	633,608		26
Transmission and Distribution Mains (343)	14,039,089	1,102,126	27
Fire Mains (344)	0		28
Services (345)	1,803,542	167,656	29
Meters (346)	787,759	56,818	30
Hydrants (348)	1,710,446	157,318	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>19,040,818</b>	<b>1,483,918</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	72,051		34
Office Furniture and Equipment (391)	12,564		35
Computer Equipment (391.1)	211,083	2,429	36
Transportation Equipment (392)	73,511		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,572		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,830		42
SCADA Equipment (397.1)	71,409		43
Miscellaneous Equipment (398)	414		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>464,434</b>	<b>2,429</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,559,120</b>	<b>1,486,347</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>21,559,120</b>	<b>1,486,347</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			633,608	26
Transmission and Distribution Mains (343)			15,141,215	27
Fire Mains (344)			0	28
Services (345)			1,971,198	29
Meters (346)	1,100		843,477	30
Hydrants (348)			1,867,764	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,100</b>	<b>0</b>	<b>20,523,636</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			72,051	34
Office Furniture and Equipment (391)			12,564	35
Computer Equipment (391.1)			213,512	36
Transportation Equipment (392)			73,511	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			15,572	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			7,830	42
SCADA Equipment (397.1)			71,409	43
Miscellaneous Equipment (398)			414	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>466,863</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,100</b>	<b>0</b>	<b>23,044,367</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>1,100</b>	<b>0</b>	<b>23,044,367</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	43,880		263	44,143	1
February	38,991		234	39,225	2
March	45,514		264	45,778	3
April	39,739		180	39,919	4
May	50,175		227	50,402	5
June	53,877		405	54,282	6
July	71,703		293	71,996	7
August	65,707		252	65,959	8
September	70,521		311	70,832	9
October	54,062		263	54,325	10
November	50,056		197	50,253	11
December	49,973		375	50,348	12
<b>Total for year</b>	<b>634,198</b>	<b>0</b>	<b>3,264</b>	<b>637,462</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				7,100	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				630,362	16
Less: Water sold				584,827	17
Losses and unaccounted for				45,535	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,422	21
Date of maximum: 9/6/1999					22
Cause of maximum:					23
LABOR DAY WITH DRY CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year				1,093	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				376,536	26
If water is purchased: Vendor Name: Oak Creek Water Utility					27
Point of Delivery: 27th Street and W. Rawson Avenue, Drexel Avenue, Ryan Road					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
5512 W. AIRWAYS AVENUE	1	320	16	432,000	Yes	<b>1</b>
10299 WHITNALL EDGE CIRCLE	10	1,600	16	705,600	Yes	<b>2</b>
10531 W. CORTEZ CIRCLE	11	1,100	16	381,600	Yes	<b>3</b>
6868 W. DREXEL AVENUE	5	1,650	18	1,728,000	Yes	<b>4</b>
7998 S SCEPTER DRIVE	7	1,700	20	1,036,800	Yes	<b>5</b>
8099 S. 82ND STREET	8	1,500	18	1,440,000	Yes	<b>6</b>
3810 W. SHARON LANE	9	1,500	18	864,000	Yes	<b>7</b>
3810 W. SHARON LANE	9A	400	10	28,800	Yes	<b>8</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	10	10R1	<b>1</b>
Location	WELL 1	WELL 10	RESERVOIR 10	<b>2</b>
Purpose	P	P	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1971	1980	1980	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	320	490	600	<b>8</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	SIEMENS ALLIS	GENERAL ELECTRIC	<b>9</b>
Year Installed	1971	1980	1980	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	100	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	10R2	10R3	11	<b>14</b>
Location	RESERVOIR 10	RESERVOIR 10	WELL 11	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	GRUNDFES	<b>18</b>
Year Installed	1980	1980	1988	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	<b>20</b>
Actual Capacity (gpm)	600	600	300	<b>21</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	N/A	<b>22</b>
Year Installed	1980	1980	1988	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	30	30	60	<b>25</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1R1	1R2	1R3	<b>1</b>
Location	RESERVOIR 1	RESERVOIR 1	RESERVOIR 1	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEA BARNES	PEA BARNES	PEA BARNES	<b>5</b>
Year Installed	1978	1978	1978	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	700	700	700	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	<b>9</b>
Year Installed	1978	1978	1978	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	5	7	7R1	<b>14</b>
Location	WELL 5	WELL 7	RESERVOIR 7	<b>15</b>
Purpose	P	P	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	GOULDS	BYRON JACK	BYRON JACK	<b>18</b>
Year Installed	1997	1968	1968	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,200	700	300	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GENERAL ELECTRIC	<b>22</b>
Year Installed	1977	1968	1968	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	250	150	20	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	7R2	7R3	8	<b>1</b>
Location	RESERVOIR 7	RESERVOIR 7	WELL 8	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	BYRON JACK	BYRON JACK	FAIR MORRIS	<b>5</b>
Year Installed	1968	1968	1980	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	600	900	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	SIEMENS ALLIS	<b>10</b>
Year Installed	1968	1968	1980	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	30	50	200	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	8R1	8R2	8R3	<b>14</b>
Location	RESERVOIR 8	RESERVOIR 8	RESERVOIR 8	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1980	1980	1980	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	500	500	500	<b>21</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	<b>23</b>
Year Installed	1980	1980	1980	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	30	30	30	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	9	9A	DAPS-P1	<b>1</b>
Location	WELL 9	WELL 9	REXEL BOOSTER STATION	<b>2</b>
Purpose	P	P	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	STA RITE	A.C.	<b>5</b>
Year Installed	1973	1983	1996	<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	600	20	1,400	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	FRANKLIN	U.S.	<b>10</b>
Year Installed	1973	1983	1996	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	3	60	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	DAPS-P2	DAPS-P3		<b>14</b>
Location	REXEL BOOSTER STATION	REXEL BOOSTER STATION		<b>15</b>
Purpose	B	B		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	A.C.	A.C.		<b>18</b>
Year Installed	1996	1996		<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL		<b>20</b>
Actual Capacity (gpm)	1,400	700		<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.		<b>23</b>
Year Installed	1996	1996		<b>24</b>
Type	ELECTRIC	ELECTRIC		<b>25</b>
Horsepower	60	40		<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	10	11	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1977	1980	1975	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	0	0	0	<b>10</b>
Total capacity in gallons	250,000	157,000	115,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	7	8	TANK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
				5
Year constructed	1968	1980	1980	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	0	0	173	10
Total capacity in gallons	166,000	80,300	500,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	4.000	160	0	0	0	160	1
P	S	4.000	30	0	0	0	30	2
M	S	6.000	20,272	0	0	0	20,272	3
P	S	6.000	12,767	250	0	0	13,017	4
M	S	8.000	26,047	0	0	0	26,047	5
P	S	8.000	169,649	10,721	0	0	180,370	6
M	T	12.000	9,322	0	0	0	9,322	7
P	T	12.000	99,784	1,942	0	0	101,726	8
M	T	16.000	22,236	0	0	0	22,236	9
P	T	16.000	42,664	6,042	0	0	48,706	10
M	T	20.000	8,730	0	0	0	8,730	11
<b>Total Within Municipality</b>			<b>411,661</b>	<b>18,955</b>	<b>0</b>	<b>0</b>	<b>430,616</b>	
<b>Total Utility</b>			<b>411,661</b>	<b>18,955</b>	<b>0</b>	<b>0</b>	<b>430,616</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	270	0	0	0	270		1
M	1.000	2,333	0	0	0	2,333	19	2
M	1.250	804	189	0	0	993	85	3
M	1.500	95	1	0	0	96	4	4
M	2.000	164	0	0	0	164	11	5
M	2.500	23	0	0	0	23		6
M	4.000	2	0	0	0	2		7
P	4.000	16	1	0	0	17		8
P	6.000	15	0	0	0	15	6	9
M	6.000	7	0	0	0	7		10
P	8.000	25	0	0	0	25	15	11
P	12.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>3,755</b>	<b>191</b>	<b>0</b>	<b>0</b>	<b>3,946</b>	<b>140</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	289	0	0	0	289	0	1
0.750	2,934	300	0	0	3,234	30	2
1.000	175	20	8	0	187	10	3
1.500	99	12	0	0	111	1	4
2.000	63	0	0	0	63	0	5
3.000	18	1	0	0	19	0	6
4.000	5	0	0	0	5	0	7
6.000	5	0	0	0	5	0	8
8.000	6	0	0	0	6	0	9
10.000	1	0	0	0	1	0	10
12.000	3	0	0	0	3	0	11
<b>Total:</b>	<b>3,598</b>	<b>333</b>	<b>8</b>	<b>0</b>	<b>3,923</b>	<b>41</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	278	5	0	0	0	6	289	1
0.750	2,811	329	8	0	2	84	3,234	2
1.000	35	127	4	0	3	18	187	3
1.500	0	86	5	3	5	12	111	4
2.000	0	52	3	6	1	1	63	5
3.000	0	7	0	0	11	1	19	6
4.000	0	3	0	0	2	0	5	7
6.000	0	3	0	0	2	0	5	8
8.000	0	0	0	0	6	0	6	9
10.000	0		0	0	1	0	1	10
12.000	0	0	0	0	2	1	3	11
<b>Total:</b>	<b>3,124</b>	<b>612</b>	<b>20</b>	<b>9</b>	<b>35</b>	<b>123</b>	<b>3,923</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,024	60			1,084	2
<b>Total Fire Hydrants</b>	<b>1,024</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>1,084</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 400

Number of distribution system valves end of year: 1,838

Number of distribution valves operated during year: 450

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 630: OPERATIONS LABOR: MORE SAMPLE TESTING WAS PERFORMED IN 1999 VERSUS 1998.

A/C 650: MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES: WATER RESERVOIRS CLEANING TOOK PLACE IN 1998.

A/C 923: OUTSIDE SERVICES EMPLOYED: THE UTILITY ENGAGED AN OUTSIDE CONSULTANT TO PERFORM AN ANALYSIS OF THE UTILITIES OPERATIONS.

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### Property Tax Equivalent (Water) (Page W-07)

CITY COUNCIL HAS AUTHORIZED THAT THE TAX EQUIVALENT FOR 1998 AND 1999 BE LIMITED TO 3% INCREASE OF THE PRIOR YEARS TAX EQUIVALENT.

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### Water Mains (Page W-15)

THE WATER MAINS ADDITIONS HAVE BEEN PRIMARILY FINANCED FROM DEVELOPER CONTRIBUTIONS AND SPECIAL ASSESSMENTS.

Per review response, no special assessments. ele

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### Water Services (Page W-16)

THE WATER SERVICE ADDITIONS HAVE BEEN FINANCED PRIMARILY THROUGH DEVELOPER CONTRIBUTIONS AND SPECIAL ASSESSMENTS.

Per review response, no special assessments. ele

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### Hydrants and Distribution System Valves (Page W-18)

THE UTILITY IS IN THE PROCESS OF COMPLYING WITH PSC TESTING REQUIREMENTS.

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